Up-Level Your Leadership Skills with Training

By Denise Wolff, Leadership Development Committee Chair

This 2016-17 school year, the Leadership Development Committee is sponsoring two workshops geared toward developing your leadership skills.

February 2nd — **Up-Level Your Leadership** examines what leadership is and how to develop greater impact as a leader. Explore your own leadership style and learn to work more effectively with others. Learn methods for working with challenging people and how to work with people of another generation.

June 1st — **Up-Level Your Team** looks at succession as part of the leadership process. Develop beyond a supervisor into a mentor and coach. You will also explore understanding and addressing performance issues.

These workshops are taught by **Michael Newman, Innovations in Leadership**, whom some of you may remember from WASBO 2016. Michael is a popular speaker with many years’ experience as a teacher and administrator in Washington State Schools. He has the perspective we share on education reform, dealing with change, and leadership. Mike is a certified, coach, teacher, and speaker with the John Maxwell Team.

I am hoping you will join us and take advantage of this opportunity. Both workshops are presented at Puget Sound ESD in Renton. Sign up on the WASBO site.

Look for additional training from the Leadership Development Team at WASBO 2017 and remember the Business Manager Workshop the last week in July at the Heathman Lodge in Vancouver.

As always, if you have ideas for trainings or workshops, please contact me at dwolff@esd113.org.
President’s Message

By Doug Matson, WASBO President

As another year is about to begin, I think about my career in education and the mentorships I received to grow into a leadership role. How can we inspire others to take on a leadership role?

Leadership compromises qualities that are hard to define and even harder to create parameters for. Leadership does represent being honorable, leading by example and inspiring people to be the best that they can be.

In education, we need to help provide leadership to demonstrate the ability to imagine an idea, a goal, or a purpose. We must set high standards and remain true to the vision (even in the face of adversity), while at the same time being flexible by empowering individuals to feel worthy and competent enough to realize achieving the shared vision through their own ingenuity.

But how or why is an individual considered to be a leader? Perhaps the answer lies in not only one or two identifiable personality traits, but in the combination of leadership qualities or traits. Leaders need to inspire people to take action, to move towards a particular goal or vision and to do so willingly, almost of their own will. And this is no easy task.

How do you encourage, motivate and inspire others to move from where they are to where they need to be? How do you create the sense of belief and the willingness to venture into new territories, new technologies, to uphold tough and often not very popular decisions?

Productive and positive leaders are initiators of activities and creative thinking, rather than strict administrators of the activity. Effective leaders will have the empathy to see things from the perspective of the people that their vision or decisions will ultimately have an impact on; they will constantly adapt to changing situations and environments.

Leaders need to remain ever focused on what needs to be accomplished and they then give individuals or groups the support that they need to achieve these goals, even when mistakes are made. An individual must have the willingness to take action, and to venture forward needs to be nurtured (as opposed to inculcating a fear of failure and a reticence to think laterally and “out of the box”). These are not qualities easily developed through excessive management and manipulation.

If you uphold your integrity, if you remain dedicated to your purpose, if you have the knowledge, the skills, the crucial sense of belief, and the determination to accept nothing less than success — if you inspire others to want to work towards your ideal — perhaps then you too are a leader!
Executive Director’s Message

By Nancy Moffatt, WASBO Executive Director

I begin my December message by wishing each of you a wonderful holiday season filled with love, laughter, joy, and all the holiday wonder that the season can bring. I hope, too, that you will be able to take some time for yourself this holiday season to relax and truly enjoy this special time with family and friends.

Looking forward to a new year, I reflect on the many things I am grateful for: good health, a loving family, wonderful friends, a job that I have loved for almost eight years now and the gift of being able to work with all of you for the betterment of WASBO and education in Washington.

While I truly have enjoyed my time serving as WASBO’s Executive Director, I would like to share with you that I will be retiring this year and plan on leaving WASBO by the end of June. Somehow the word “retirement” doesn’t really seem to fit my thinking as what I feel is excitement about getting to try many new things that I have put off for years.

Prior to accepting this position, I worked over 35 years in the field of education in Washington serving in both school district and community college positions. I have found, though, that serving as WASBO’s Executive Director has greatly broadened my perspective as I have been able to work with 295 school districts across the state with each school district bringing its own strengths and challenges and I can honestly say that I have enjoyed every minute.

The WASBO Board of Directors has established a Search Committee that has been working hard in determining the experience and qualities they will seek in their new Executive Director. Current plans call for the posting of the Executive Director position in January 2017, with the intent of identifying interested candidates as early as February.

WASBO is a wonderful association and, although the makeup of the Board of Directors changes with each election, I can honestly say the WASBO Board members are the best. I think collectively we have made many important changes over the years and have truly advanced our recognition in the legislative arena and with other education associations. So a quick plug – this is a great job that requires a lot of hard work, but is so worth it. If you have an interest in serving as WASBO’s next Executive Director, I encourage you watch for the position announcement in January and if I can answer any specific questions about the position, I am happy to do so as I truly want the best for WASBO and our members.

Happy Holidays and wishing to you all the best in the coming new year!!
Open Positions On the WASBO Board of Directors

By Jennifer A. Farmer, WASBO Past-President

As a member of the Washington Association of School Business Officials, there are many ways to lead and shape the future of the organization. One of those interesting opportunities is to serve on the WASBO Board of Directors, and this is our official opening “call” for candidates to serve on the board.

This year there are four openings for board positions. They are:

**Member at Large Positions (3):**
Serving a three-year term as a representative for a region is an easy way to get to know the Association better and get involved in a meaningful way, but still fit service into your daily work routine. The Member at Large Directors attend all board meetings, the annual board retreat, and the annual conference. Directors have a small budget to host/enhance an event in your region for the benefit of WASBO members.

- **Puget Sound Region:**
  The Puget Sound Region represents members in the following counties: Whatcom, Skagit, Snohomish, King, Kitsap, Jefferson, Clallam, and San Juan Island. Scott Emry from Lake Washington School District will complete his three-year term at this post and we are very grateful for his service.

- **Inland Empire Region:**
  The Inland Empire Region represents members in the following counties: Ferry, Stevens, Pend Oreille, Lincoln, Spokane, Whitman, Asotin, Garfield, Columbia, Walla Walla, Franklin, and Benton. Wendy Rimmel-spacher from Clarkston School District stepped up to fulfill over two years of a vacated term, and she has represented the Inland Empire admirably.

- **Southwest Region:**
  The Southwest Region represents members in the following counties: Pacific, Lewis, Cowlitz, Wahkiakum, Clark, and Skamania. Donna Gregg has recently retired from her position at Camas School District and has been a serving Board member for many years. Her service is appreciated and we hope to see Donna and her very talented piano-playing husband Andy at many WASBO events to come. The board will appoint a candidate to fulfill the one-year balance of Donna’s unexpired term, and interested members should let us know if they would like to give the board experience a try.

**President-Elect:**
Candidates for President-Elect must have previously served on the WASBO Board of Directors. The President-Elect is primarily responsible for leading the Annual Conference committee during their first year in office, and is involved in the certification governance committee work during their past-presidential year. Under current WASBO policy, the President Elect, President, and Past President represent WASBO at two ASBO functions per year.

So, just what is the expectation of a board member? First and foremost, be committed. Be energetic. Be present. Be willing to travel to board meetings approximately 6 times a year. Be a leader. Be a listener.

Beyond that, we put the expectations on our website so they are easy to see:

- Attend all Board Meetings
- Understand WASBO’s Mission
- Support the Mission
- Knowledge about the Association’s work
- Follow trends and important developments in public education in Washington State
- Reads and understands WASBO’s Financial Statement
- Act knowledgeable and prudently when making recommendations about how WASBO’s funds should be invested or spent
- Prepares for and participates at board and committee meetings as well as other activities of WASBO
- Advise and assist the Executive Director when your help is requested
- Have a good working relationship with the Executive Director
- Have a good working relationship with other board members
- Recommend qualified individuals with relevant skills and experience as possible nominees for the board
- Willingly volunteer and use your special skills to further WASBO’s Mission
How do I apply?

All positions require a letter of interest and a written letter of support from your organization. If you have an interest in becoming a Board member, consider submitting your letter of interest and your organization’s letter of support to the WASBO Office. If you have questions or concerns, or just really need to better understand the commitment, please call or email me at jfarmer@everettsd.org or 425.385.4189. I am completing my 8th year of board service, which has gone by in a flash! I’d be delighted to discuss the opportunity with you.

Please consider being of service to your Association, or, if you know someone you think would be great, give them your support!

Lastly, best wishes for a warm and happy holiday season to you and yours. Rest, rejuvenate, and come back ready to be the best you can for the kids you serve.
Congratulations to these certification recipients!

Certified School Business Administrator
Kathryn Weilage, Bellingham School District

Certified School Business Specialist - Accounting
Betty Patton, Grandview School District
Denise Watson, Wenatchee School District

Certified School Business Specialist - Payroll
Julie Schreeder, Mukilteo School District
Rachel McMullen, Enumclaw School District
Jennifer Grantham, Puget Sound ESD
Myra Andrews, Orting School District

Certified School Business Specialist - Accounting and Financial Management
Heather Kelly, Clover Park School District

Certified School Business Specialist - Retirement
Kathy Wright, Sequim School District
Annual Conference

By Cal Brodie, Annual Conference Committee Chair, WASBO President-Elect

This year’s conference planning committee has been working to bring together the 2017 Annual Conference in Spokane on May 10-12, 2017. I would like to thank them for their participation. The Spokane group is an outstanding group of folks and very excited to once again be hosting WASBO!

The theme for this year’s conference will be “All Systems Go — Now Is the Time.”

As McCleary continues down its tortuous path we find ourselves in more and more demanding roles. But that’s no surprise; in my nineteen years in education I have never heard anyone say “my job has gotten easier. Now is the Time for K-12 and the legislature to find solutions to the funding issues and define our path forward. Now is the Time for each of us to find ways to renew our energies to enable us to take on the challenges ahead. Now is the Time for, well, you get the idea. Embrace your own personal message around this theme.

The committee is reviewing lots of speaker clips in our pursuit of selecting our keynote speakers for the conference. It is important the speakers can provide insight, energy and/or professional development to our members. The committee will meet again in January and February to select the speakers and finalize conference information.

We look forward to seeing all of you in Spokane for the 73nd Annual Conference in May. Now Is The Time to start your plan to attend! Save The Date!

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Professional Development at your fingertips

By Laura Blacklock and John Grieco

Mobile Optimization of the WASBO Website

Mobile Optimization is here! Recent data on web traffic and digital media consumption suggests that mobile devices are responsible for over 50 percent of all web traffic. Recognizing that our members are not an exception to this data, we are excited to announce the mobile optimization of our website. The WASBO Website that you all love and use so seamlessly on your desktop web browsers has now been optimized for your mobile devices.

To experience the enhanced usability of our newly optimized website, visit www.wasbo.org from any web browser on your mobile device.

Our goal with the mobile optimization addition is to better serve you in meeting your professional development needs. You will be able to easily access resources, presentations and register for workshops and curriculum classes on whatever mobile device you have available.

News from the field: A few important “shout outs” to our committees who are doing an absolutely fantastic job of bringing relevant information to the association. In particular, a huge thank you to the workgroup members from the ASB committee who are currently working on updating the ASB manual. This is an enormous task and these dedicated people are putting together what will be an outstanding resource for all school district personnel. Our Risk Management committee continues to bring outstanding presentations through the Legal Perspective Series. We encourage you to spread the word on this free training opportunity. For the month of December, please join us on Dec. 15th at 9:30 am for a presentation on School District Athletics Oversight and Compliance with Chris Burton from Issaquah School District. All meetings are recorded and available on the WASBO website.

Finally, to all the committee chairs who work tirelessly, just know that you are very appreciated and respected for the work that you do on behalf of the WASBO members. We look forward to seeing you all at the upcoming Annual Conference in May.

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Accounting and Budgeting/Small Schools Committees

By Jennifer Rein, Accounting and Budgeting Committee Chair

Joining the committee as your Accounting and Budgeting Committee Chair has truly been a great experience. Going into my third year of school district accounting, this involvement has really been a great help finding the best resources available and meeting people. It is incredible to have a great group of intelligent, experienced and helpful individuals that make our committee great! My intent in taking this role was to learn more and gain a sense of not just the processes I contribute to in my role with my school district, but also see how all the different parts and pieces create a greater picture to the fiscal process of school district accounting and budgeting. It is a lot, and very different from other facets of accounting.

April and I are always looking for input from committee members. Tell us how far you would like you’re network to go! If you have any suggestions for topics for upcoming meetings or conferences, please feel free to contact either of us so we can work together. We are committed to making this committee work best for the members!

The committee meets the 4th Wednesday of each month at 10:00am. If you are not currently on our mailing list, please contact April or myself to be added. Our meetings are held though K20. If you have any questions or would like to be added to the roster list, please contact Carrie Sherman at csherman@esd113.org. All the meetings are recorded and will be posted to the Capital Regional ESD 113 video conferencing site.

We look forward to seeing you!

April Kaech, CSBO
Small Schools Committee Chair
akaech@morton.k12.wa.us
(360) 496-5300

and

Jennifer Rein, CSBS
ABC Committee Chair
jrein@auburn.wednet.edu
(253) 804-4509

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ASB Committee

By Brianne King, ASB Committee Chair

The ASB Committee has had an increase in membership this year. We’ve worked hard to bring awareness to meeting topics and have changed our meeting platform. We now use GoTo Webinar, which allows members to attend the meeting remotely. Members can now watch the presentation from their desk or continue to meet as a group within the district. We are also recording the meetings and you will find the recordings at http://www.wasbo.org/?page=9

We’ve also been working to update the ASB Manual, Supplemental Handbooks and Forms. The eleven-member final review team has completed two working sessions. The next session is scheduled for January 13th. The team members bring extensive ASB experience to the table and this includes representation from the State Auditor’s Office. Our goal is to get the manual update completed in the next few months and available for use.

We’ve had three meetings to date and the topics are listed below. If you would like to get more information or have questions, please visit the ASB Committee page. You will find handouts and the meeting recordings.

Past Meetings:
September – New School Year Startup, Fund Balance Reports, Student Council Responsibilities, Fundraising, Meeting Minutes & Constitutions
October – WIAA Presentation
November – Washington State Gambling Commission Presentation

Future Meetings:
December No meeting
January 24th Trademarks and Copyrights: ASB Crests and Mascots, Yearbook Photos, game videos.
February 28th Creating and Operating nonprofits/ Boosters
March 28th ASB budgeting from the student’s point of view (Central Valley HS in Spokane).
April 25th Auditor’s report (SAO)
May 23rd 10 Pretty Hard ASB Questions and year-end reminders

The ASB Committee encourages you to participate in the monthly meetings. It’s a great way to network with other districts and gain knowledge about various ASB topics. If you would like to be added to the ASB Committee distribution list, please contact Brianne King, ASB Chair.

Contact Information:

ASB Chair: Brianne King, InTouch Receipting, CSBO
(Former Business Manager at University Place and Director of Finance & Operations at Orting)
brianne@intouchreceipting.com or 253.252-7588

ASB Co-Chair: Marty Fortin, AWSP
fortin@awsp.org or 360.497.7131
Audit focus for schools in fiscal year 2016

School districts have asked the State Auditor’s Office to let them know in advance the areas they can expect auditors to emphasize in upcoming audits. This list will help your district prepare for audits examining FY 2016. If you have questions, your local audit team is available year round: they can answer technical questions and point you to additional guidance on specific areas of audit.

**GASB 68 Pension Reporting**

Modified accrual and cash basis school districts must report their contributions to pension plans, as well as their proportionate share of the net pension liability and other figures, in the notes to their financial statements. The final F-196 with the net pension liability data should be the basis for these notes: it is what we use for audits.

**GASB 10 Self Insurance**

Many districts participate in self-insurance activities which require an audit at least once every two years. (RCW 43.09.260) Activities that fall under this requirement include: ESD non-risk sharing unemployment compensation pools, workers compensation, and dental plans for employees. Be ready to discuss any self-insurance programs you have with your local auditor, as we might need to audit them this year.

**Career and Technical Education**

Local audit teams will be examining the following three areas of Career and Technical Education (CTE) enrollment that affect CTE funding claims:

1. Is the course approved by OSPI for the period under audit
2. Does the instructor have a CTE certification for the period under audit
3. Does the instructor have an endorsement (v-code) that ties to the approved course code (CIP)

The Performance Audit Team recently concluded its work around CTE programs. The first audit, examining CTE outcomes, will be published in December 2016; the second, on leading practices in CTE, will appear in spring 2017.

**Transportation (Program 99 expenditures)**

This year, local audit teams will focus on the process a district has in place to identify non to-and-from transportation expenditures that are required to be removed from Program 99 prior to reporting on the F-196.

**Alternative Learning Experience Enrollment**

The final year of legislatively mandated ALE work will continue with Team School Programs performing ALE audits of 125 ALE programs in 73 districts. The primary reason an audit will question ALE funding is the lack of supporting documentation. Documentation required includes (but is not limited to):

- District release forms for nonresident students enrolled in an ALE program
- Letter of attestation, which must be on file within 30 days of enrollment or a student may not be counted for funding
- Written student learning plan and all required components, two of which are:
  - Beginning and ending dates
  - Average number of hours per week

*article continues on next page*
The ALE program must also satisfy the Office of Superintendents of Public Instruction’s requirements for course of study and equivalencies leading to a high school diploma.

Performance Audit Team is also conducting work in ALE, and sent out a survey to school districts the end of October. We expect to publish a report summarizing these mandated audit results in December 2017.

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**SAO: Audit focus for schools in fiscal year 2016 continued**

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Facilities Committee

By Mark Prussing, WASBO Facilities Committee

Election Brings Higher Interest Rates

After predicting Britain would remain in the European Union, the bond market continued its trend of prog-
nostication with near certainty that Hillary Clinton would be elected to the U.S. presidency in November. Rather than a predictable borrowing climate, the most recent miss has led interest rates on municipal bonds to rise sharply. The Bond Buyer 20 Bond Index has risen to the highest point in the last two years after a summer of historically low rates following the June “Brexit” vote.

However, bond interest rates are still low compared to recent history. The recent rise has brought the Bond Buyer Index higher than the average over the past five years, but still significantly below the high of 5.03% during that period of time.

What does this mean for a district’s financing plans? One obvious impact is refunding issues have become less compelling. For new-money issues, the impact may be mixed. While borrowing costs have risen, interest earnings on construction funds have increased as well. This all bodes for caution in predicting future bond costs and tax rates as we roll into the Spring election season.
Facilities Committee Training

We have several training opportunities coming up at the beginning of the year that we hope will be of interest to WASBO members. Please join us if you are interested in any of these short webinar workshops. You do not need to be a member of the Facilities Committee to join. Please contact Laura Blacklock if you would like to participate.

<table>
<thead>
<tr>
<th>Date</th>
<th>Training Topic</th>
<th>Description</th>
<th>Presenter(s)</th>
</tr>
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<tbody>
<tr>
<td>1/18/2016</td>
<td>Bond Post-Issuance Compliance</td>
<td>After your district has issued bonds, how do you make sure you are in compliance with the various tax, regulatory, and contractual requirements?</td>
<td>Jim McNeill, Foster Pepper PLLC</td>
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<tr>
<td>3/15/2016</td>
<td>Capital Budget Planning 102</td>
<td>Subject: Major Capital Investments – Best Practices</td>
<td>Kirk Pawlowski, Mark Prussing, Lori Oberheide ESD 112</td>
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Sexual misconduct by staff and volunteers against students continues to be one of the most significant areas of concern that school districts face. It has been estimated that at least 4.5 million students are subject to sexual misconduct at sometime between kindergarten and high school graduation. Allegations of sexual misconduct can devastate not only the involved students, but entire school communities. Here are ten things that your school district should consider to ensure that you are in the best possible position to prevent, respond, and recover from allegations of sexual misconduct.

1. It is important to regularly review and update your school district’s policy, regulation/procedure, and training on recognizing and reporting sexual misconduct to ensure compliance with state law. New mandates can and have been implemented through amendments to what were otherwise unrelated statutes. For example, RCW 28A.320.127 (which mandates school districts have plans for recognition, screening, and response to emotional or behavioral distress in students) was amended in 2016 to include very specific requirements related to recognizing and reporting sexual misconduct. Now school district plans for recognition, screening, and response to emotional or behavioral distress in students must include provisions on how the school district will provide support to students and staff after allegations of sexual abuse; how staff should respond when allegations are made against a staff member, a volunteer, or a parent, guardian, or family member of a student, including how staff should interact with parents, law enforcement, and child protective services; and how the school district will provide its staff with the mandatory training on the obligation to report sexual misconduct. Additionally, elements of your school district’s policy, regulation/procedure and training may need to be updated to reflect issues that were not at the forefront even a few years ago. For example, does your school district have expectations for staff interacting with students via electronic means, including on social media, and are those expectations included in your policy, regulation/procedure and training? If not, consider addressing this area as it is often the case that individuals who are engaging in sexual misconduct are communicating with students using the means that students typically use to communicate with each other, i.e. text messaging and social media platforms.

2. If your school district has updated its policy and regulation/procedure on recognizing and reporting sexual misconduct, it is important to ensure that the revised documents are widely distributed. It is not uncommon to discover that a policy and/or regulation/procedure has been updated, but staff, student, parent, or volunteer handbooks contain out of date information or prior versions. If your handbooks have gone out with a policy and/or regulation/procedure that is out of date, it is important to track how you provided the current and correct version to staff, students, parents, and volunteers as well as to make sure that subsequent printings are updated.

3. It is critical to have systems in place to accurately record employee participation in mandatory training regarding recognizing and reporting sexual misconduct. RCW 28A.400.317 mandates that all school staff must receive training regarding their sexual misconduct reporting obligations in orientation training and then every three years thereafter. Confirming that employees have received training consistent with this mandate can be hampered if there is not a centralized system for recording training, if training records are not migrated when technology changes occur, and if the name of the training is not consistent. It is also important to determine how your school district will track and address individual employee compliance. If no one is actively monitoring to ensure that all employees are receiving training every three years, your school district is risking having a significant number of employees who are not in compliance. Not only does this mean that staff may be unprepared to recognize and report sexual misconduct, it could later be used as evidence of negligence by the school district in supervising and training its employees.

4. Once you have confirmed that your school district’s policy, regulation/procedure, and training materials related to recognizing and reporting sexual misconduct are current and appropriate, it is key to ensure
Sexual Misconduct continued

that the information is being delivered consistently in mandatory trainings. If you have multiple train-
ers, make sure they are all trained on how to deliver content in the same manner so that there is not
significant variability in what is covered. It is recommended to not allow individual trainers to alter or
edit your school district’s sexual misconduct training materials. This will allow for your school district
to ensure that employees are receiving all of the content you intend for them to receive. Having only one
set of training materials will also help when your school district gets the inevitable request for all train-
ing materials or the training materials that a specific employee or group of employees received after an
allegation of sexual misconduct has been made. Also, it is important to make sure that your trainers are
receiving the mandatory training themselves at least every three years. Your trainers will be witnesses
as to if your school district has done what is required by law and you do not want to have them tripped
up by not being in compliance with their own mandatory training requirements.

5. While RCW 28A.400.317 only mandates training regarding reporting sexual misconduct for school
employees, many school districts have adopted requirements to provide similar training to volunteers,
contractors, and/or students. Training these groups can be valuable in both protecting students and
demonstrating that your school district is taking reasonable steps to prevent sexual misconduct. Your
school district may want to consider having recognizing and reporting sexual misconduct be a portion
of a broader training given to volunteers, contractors, and/or students on sexual harassment preven-
tion, which may be mandated by your school district’s nondiscrimination or anti-harassment policies. It
is critical that if your school district policy or regulation/procedure mandates training recognizing and
reporting sexual misconduct beyond school employees, the training be provided in the manner contem-
plated, as failure to follow policy or regulation/procedure may also be used as evidence of negligence.
Just like with school employees, it is important to have systems in place to accurately record and track
compliance with any school district expectations regarding the frequency of participation in training of
groups other than employees.

6. When a school staff member or volunteer is alleged to have engaged in sexual abuse of a student, the
school district must address the allegation consistent with Title IX. The US Department of Education’s
Office for Civil Rights April 4, 2011 Dear Colleague Letter (http://www2.ed.gov/about/offices/list/ocr/letters/colleague-201104.pdf) sets out current expectations in this area. This means if an allegation of
sexual misconduct is made, your school district will be conducting a sexual harassment/sexual assault
Title IX investigation in addition to any law enforcement investigation, personnel investigation, and/or
investigation in anticipation of litigation. Title IX investigations cannot be delayed because of a pending
criminal investigation, but school districts also do not want to impede or harm criminal investigations.
Establishing a protocol with local law enforcement related to communication and conducting parallel in-
vestigations in advance can help minimize unnecessary conflicts. Coordination of communication among
those leading the various school district investigations is also crucial to ensure that efforts are not being
unnecessarily duplicated or that key facts are not missed. However, it is important to remember that
there are different purposes and standards at play for each investigation.

Your school district will want to work closely with legal counsel to ensure that all investigation require-
ments are being timely met. You will also want to follow your legal counsel’s guidance on maintaining the
attorney-client privilege and attorney-work product protections of investigations done in anticipation of
litigation.

7. When an allegation of sexual misconduct by an employee is made, school districts must quickly take
steps to meet parental notice requirements. RCW 28A.320.160 requires that “at the first opportunity, but
in all cases, within forty-eight hours receiving a report alleging sexual misconduct by a school employ-
ee” notice be given to the parents of the student(s) alleged to be the victim, target, or recipient of the
sexual misconduct. Your school district will want to give careful consideration as to who will contact
parents to provide notice and will also want to make sure that the person selected is prepared to re-
spond to questions, knowing what information can and cannot be shared. It is also important to quickly
advise families of the Title IX process. Consider including your school district’s Title IX Coordinator in
the patent notice process or make sure that the person providing notice shares that the Title IX Coor-
Sexual Misconduct continued

dinator will soon be contacting the parents as well. RCW 28A.320.160 also requires that school districts provide parents with information regarding their rights to request public records regarding school employee discipline annually. It is important to make sure labor unions and associations are aware of this obligation and that it is not something that can be bargained away.

8. Allegations of sexual misconduct can have a profound impact on an entire school community. It is important to recognize when your school district may need to bring in outside expertise to handle certain elements of responding to an allegation of sexual misconduct, including crisis communication support and investigators who have more in-depth training and experience, particularly related to interviewing students. In addition to having a plan for communication with students and parents about an allegation, it is important for school districts to have a plan for how information about an allegation of misconduct will be shared with the coworkers of the accused employee, and to remind employees about their ability to access Employee Assistance Programs as needed.

9. If an allegation arises, it is critical to ensure that mandatory reporting obligations are met at all levels. This is both a step to ensure student safety and avoid claims that negligence occurred. Often the focus in ensuring that the initial report of suspected sexual misconduct to school administrators and then that a report to law enforcement is made within forty-eight hours. This is a key obligation to comply with. However, it is also important to be mindful of obligations that arise at the end of an investigation, such as a school district superintendent’s obligation to timely lodge professional practices complaints.

10. Implementing interim and remedial efforts once an allegation of sexual misconduct has been made ensures that your school district is meeting your Title IX obligations and may also prevent or minimize future litigation. Interim and remedial efforts can include things like facilitating changes in schools/classes (as requested by the alleged victim), establishing a safety/support plans, outlining what steps will be taken to protecting the alleged victim from retaliation, and providing access to counseling support. Your school district’s Title IX officer should review publicly available social media accounts of students to understand what students are sharing about the allegations and to assess what needs to be done to prevent retaliation. It is also important for school district staff to be mindful of their obligations under Section 504 of the Rehabilitation Act. If a victim or alleged victim of sexual misconduct reports that he or she is suffering from a mental health condition that is impacting ability to access education (often anxiety, depression, or post-traumatic stress disorder), it is important to initiate the 504 candidacy for evaluation process. Establishing a positive working relationship with the student and his or her family early can potentially prevent future litigation or minimize future damage claims. The Title IX and/or 504 process can be a vehicle for creating that positive relationship, while also addressing student needs immediately.

Attorney and Investigator Shannon M. McMinimee has been working with school districts for over a decade. After starting her legal career with Dorsey & Whitney, where her practice focused on litigation and employment law, Shannon joined the General Counsel’s Office for the Seattle School District in 2006. While with Seattle, she represented and advised the district on a wide variety of legal issues, including all special education, constitutional, and enrollment matters. She successfully defended the district in numerous high profile suits in King County Superior Court and before the Washington Court of Appeals; handled more than 100 matters before the Office of Administrative Hearings; investigated and responded to more than 50 regulatory complaints by state and federal agencies; and assisted in the defense of the district’s student assignment plan before the U.S. Supreme Court. In March of 2010, Shannon joined Preg, O’Donnell, & Gillett, where she represented school districts of all sizes in special education and in general litigation matters before Superior Courts, the Washington Court of Appeals, and the Washington Supreme Court. In August of 2011, Shannon became the General Counsel of the Tacoma School District, where she led the District’s Legal Services, Worker’s Compensation, Public Records, and Safety/Security departments. In October of 2016, Shannon formed The Law Office of Shannon M. McMinimee, PLLC to provide accurate and timely independent investigations, investigations in anticipation of litigation, and training for school clients.
Legislative Update

By Dan Steele, Legislative Consultant and Corine Pennington, Legislative Affairs Committee Chair

McCleary v. State Update

When the September WASBO Reporter went to press, we were still waiting for a Supreme Court response to the September 7 hearing regarding the Legislature’s adopted “McCleary plan,” E2SSB 6195. Following the hearing, it was uncertain whether the current contempt order against the Legislature would be purged and the accompanying sanctions removed. On October 6, the Court released a new order.

The Court stated that E2SSB 6195’s “call for further study and recommendations does not constitute a plan demonstrating how the State will meet its constitutional obligation.” At the same time, the Court acknowledged the Legislature’s adopted commitment to meet its paramount duty by the end of the 2017 Session, but firmly stated: “A pledge, regardless of good intentions, is still not a plan.”

Ultimately, the Court ordered that the contempt order against the state and the $100,000 per day sanctions continue until a “complete legislative plan demonstrating how [the State] will fully comply with the constitutional paramount duty is adopted. Additionally, they clarified the sanctions must be specifically “paid into a segregated account for the benefit of basic education.”

The Court also clarified the “2018” deadline to fully comply with the Court’s decision. Justices clarified: “The State has until September 1, 2018, to fully implement its program of basic education.” This was a bit of a blow, as the education community has been arguing the 2018 deadline was the start of the 2017-18 school year. While this clarification can be considered a loss, the Court’s further clarification was a big win. While September 1, 2018 is the ultimate deadline, the Court noted the remaining details of the basic education program “must be in place by the final adjournment of the 2017 Legislative Session.” Those details must include “funding sources and the necessary appropriations for the 2017-19 biennium.” This means the 2017 session is the Legislature’s last opportunity to solve the McCleary problem.

2016 Election Results

The never-ending 2016 election season is finally over. While the election was long and nasty, resulting in many surprises nationally, things were not quite as exciting in Washington State—certainly long and nasty, just not as exciting. Incumbent Governor Jay Inslee was re-elected and control of the Legislature remains the same. Democrats controlled the House, 50-48, in the 64th Legislature. A pair of Republican incumbents were defeated; however, a couple of Republicans also won open seats currently held by Democrats. After the dust settled, Democrats remained in control with 50 seats to 48 Republicans.

Prior to the election, the Senate was controlled by a Republican-led “Majority Coalition Caucus,” with 26 members. The Majority Coalition was comprised of 25 Republicans and one dissident Democrat who caucuses with the Republicans, while the Democrats controlled 23 seats. Both parties targeted a handful of Senate seats, resulting in nasty and very expensive campaigns. Both state parties, both caucus campaign committees and several independent Political Action Committees dumped buckets of money in each race. In the end, only one seat changed hands—incumbent Republican Steve Litzow (Mercer Island) was defeated. Following the election, Democrats control more seats than Republicans (25-24); however, one Democratic member will continue to cooperate with the Republicans. This allows the Coalition Caucus, with 25 votes, to maintain its control of the Senate—meaning, the Republican-led caucus will organize the committee structure, appoint committee chairs, and control the agenda in the Senate.

While control of the governor’s mansion, the House and the Senate remains essentially the same as the prior session, the “face” of the Legislature has changed with the departure of numerous veteran legislators, many of whom were key players in crafting potential McCleary solutions. Legislators no longer a part of the process include: Chad Magendanz (R-Issaquah), Chris Reykdal (D-Tumwater), Bruce Dammeier (R-Puyallup), Jim Hargrove (D-Hoquiam), Andy Hill (R-Redmond), Steve Litzow (R-Mercer Island) and Rosemary McAuliffe (D-Bothell). Additionally, several key leaders retired from the Legislature, including: Karen Fraser (D-Olympia), long-time Senate Democratic Caucus Chair, Linda Evans Parlette (R-Wenatchee), long-time Senate Republican Caucus Chair, and Mike Hewitt (R-Walla Walla), Senate Republican Leader prior to Mark Schoesler’s (R-Ritzville) election to the position in 2012.

article continues on next page
With on-going turnover in the Legislature (more than 80 new members in the last three biennia) many legislators are still moving up a large learning curve. Although many legislators believe they are experts on K-12 education, most have little experience with or knowledge about the complicated details of K-12 finance. With education funding being the central focus of the 2017 Session, educators—in particular education finance experts—must be in position to enlighten legislators. Continue to build relationships with legislators, establishing trust and credibility so they will come to you for information and advice.

Budget Update
On November 16, the Economic & Revenue Forecast Council met to release an updated revenue forecast. Revenue projections in 2017-19 were up approximately $132 million above the estimated revenues in September. This follows a previous projected increase of revenue beyond the forecast in June. The state’s unrestricted ending balance for the current biennium, 2015-17, is now projected to be approximately $943 million. Projected revenues continuing to come in above previous predictions is good news; however, the bad news is that anticipated expenditures continue to increase at a faster rate. The projected unrestricted ending balance for 2017-19 is negative $1.5 billion. Adopting a balanced budget with a $1.5 billion budget shortfall will be difficult, but will be even more difficult to fulfill the statutory requirement to adopt a balanced budget over four years. The currently projected unrestricted ending balance for 2019-21 is negative $7.4 billion.

The Council’s adoption of an updated revenue forecast and an updated four-year budget outlook foreshadowed a contentious legislative session. There continues to be a heated debate among legislators about the actual cost of fully complying with McCleary and specifically the necessary expenditures to address the current underfunding of basic education compensation. The Council debated whether the compensation expenses should be included in the four-year outlook, and if they were to be included, what number should be used. The original proposal was to use a $3.5 billion biennial cost—a number that the education community has been discussing for quite some time.

Sen. John Braun (R-Centralia), Chair of the Senate Ways & Means Committee and member of the Council, argued against the inclusion of any estimate, saying it “seems premature” to include a number when the Legislature must still make a policy decision. Further, he argued that even if a number is included, it should not be $3.5 billion. He stated that the day before the Council meeting, the Education Funding Task Force had received a compensation report from its consultants (more on that below). He noted the consultant’s report identified $1.45 billion that local districts paid for teacher salaries above the state salary allocation. It is important to note the $3.5 billion estimate is a biennial number, while the $1.45 billion figure is an annual number. Biennializing the $1.45 number would equal $2.9 billion, still short of the more commonly used $3.5 billion estimate. The consultant’s report, however, does not include costs for special education or pupil transportation salary amounts or any benefits. Adding ALL those costs would bring the consultant’s number very close to the generally accepted $3.5 billion estimate. None of this was addressed by Sen. Braun, however. He instead simply argued that NO number should be included in the outlook.

Rep. Timm Ormsby (D-Spokane), Chair of the House Appropriations Committee and member of the Council, argued that compensation costs needed to be included, saying: “It would make no sense to leave out what likely will be the state’s biggest budget liability because the value of the outlook is to quantify costs.” Rep. Ormsby acknowledged lawmakers do not know the exact costs that will eventually be paid, but “it certainly isn’t zero.” He also noted that “the entire outlook is speculative until the budget is approved.”

In the end, the Council adopted a four-year outlook which includes a $3.5 billion compensation cost estimate. Because the Court recently clarified the full implementation deadline is September 1, 2018 (as noted above), the Council included a “zero” number in FY 2018 (the first year of the biennium) and half of the full implementation estimate, $1.75 billion, in FY 2019 (the second year of the biennium). The 2019-21 biennium includes the full $3.5 billion estimate.

Education Funding Task Force Progress
On November 15, the Education Funding Task Force received the final compensation analysis from its consultants (The full report is available from the Washington State Institute for Public Policy: http://bit.ly/2gmK6RJ ). Ultimately, the report was supposed to pinpoint the cost of compensation and what part of
that compensation should be covered by the state to comply with the Court's McCleary decision. Even with the report in hand, however, there continues to be debate about which portion of the reported salary costs are a state responsibility.

As noted above, the report indicated local districts provide salaries of $1.45 billion (annually) above what the state allocates (although this figure fails to include salary costs for special education or pupil transportation staff and does not include costs of benefits). This includes additional salary AND salaries for additional staff beyond the state allocation (although the number of additional staff indicated (214 across the state) appears to be inaccurate). At the Task Force meeting, members debated whether this figure was the appropriate cost estimate or not.

Rep. Chad Magendanz (R-Issaquah) stated his belief that anything outside of work during the normal school day is an “add-on” that should not be a state responsibility and indicated most of professional development should also be considered an “add-on.” He estimated that means the “state is on the hook for only about half of what districts are paying above and beyond the state’s current salary allocations”—about $1.0 billion annually or $2.0 billion every two years.

Although the compensation report was supposed to provide information and insight to the Task Force as they prepare recommendations, the report appears to have increased debate rather than consensus. Rather than helping the Task Force to craft solutions, the report may well make the Task Force’s job even more difficult. The Task Force’s final meeting is scheduled for December 15. Final recommendations are required by January 9, 2017—the first day of session.
Are You a Fiduciary for Your 403(b) Plan?

By Ellie Lowder, TGPC, Consultant

(Ellie Lowder is the author of “Section 403(b) Compliance Guide for Public Education Employees” published by Rowman & Littlefield for ASBO, as well as a long time supporter of ASBO with membership on the ASBO Retirement Plan Council, and responses to questions from ASBO members as they prepared to comply with final 403(b) regulations.)

Many have read about the new fiduciary regulations applicable to retirement plans, and have asked “how do these regulations impact me?”; as well as “am I a fiduciary for my 403(b) plan”? This article, addresses these issues. In preparing the article, the author has relied heavily on a document prepared by the ASBO Retirement Plan Council (of which I was a proud member) and posted at www.asbointl.org, “resources, 403(b) resources, archives”.

Item number 1: the new fiduciary regulations were promulgated by the Department of Labor and finalized with an effective date of April, 2017 to apply to ERISA plans, and to IRA rollovers and transfers. Those regulations do not apply to the plans of public education employers, which are exempt from coverage under ERISA 3(32). The short answer then, is that those regulations do not impact your retirement plans, including your 403(b) plan. However, the regulations will apply to your employees (not to you) when they choose to direct rollovers from your plan to an Individual IRA. Financial advisors and support staff of those advisors and the product providers will be required to serve in a fiduciary role in those situations. This will mean that your product providers will be providing both the required disclosures, and the training of advisors and support staff to meet those fiduciary obligations on behalf of your employees.

Item number 2: That being the case, are there other sources which would apply fiduciary responsibilities to you as the sponsor of your 403(b) plan? The short answer is “probably not.” But, the document prepared by the ASBO Retirement Plan Council expands on that answer which will be highlighted for you.

1) The final 403(b) regulations, effective on January 1, 2009, did impose new compliance responsibilities to 403(b) plans sponsors. That simply means that the IRS does require that you obtain agreement from your product providers that they will share information with you, and otherwise cooperate in helping you comply with compliance responsibilities (including and adopting a plan document and sharing with your employees a list of the providers offered under the plan). Those regulations did not apply fiduciary responsibility to you.

2) The only other possible source of fiduciary exposure is state statute, which was not changed in the final 403(b) regulations. And, if any fiduciary statutes exist, it is unlikely those statutes apply to 403(b) plans since most such statutes apply to assets held in trust (not a requirement for 403(b) plans). However, it is possible that fiduciary responsibilities could exist based on actions taken by school districts and their governing boards:
   a) generally if the school or governing board chooses to select providers based only on their ability and willingness to comply with the plan document and operational requirements, it is possible that there is no assumption of fiduciary responsibilities. On the other hand, if the school or board chooses to select the investment/product providers based on other criteria, or move to a single provider under the plan, the possibility is that there is fiduciary exposure under state statutes. Examples of criteria above and beyond the requirement to meet compliance responsibilities would be the annual review of costs, investment performance and quality of investments, and the subsequent de-selection of providers not meeting certain standards.

Item number 3: The question continues to be asked “Am I required to file IRS Form 5500”? If not, “why have consultants told me I must file that form?” The answer to the first question is simple “No, you are not required to file Form 5500 because that form must be filed only for ERISA plans.” As previously explained, ERISA does not apply to public education employers. As to why consultants have given you a contrary answer, it is possible those consultants are simply not well-versed in ERISA coverage issues. They are simply not aware of the ERISA exemptions. I will agree they have no business giving you inaccurate information, and your best defense is to demand those consultants provide written citations supporting their position. Since there are none, this should settle the issue for you.

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And, as always, Ellie Lowder cannot and does not provide tax or legal advice to you. If you still have concerns after reviewing this information, this author recommends that you consult your own legal counsel. Don’t get caught in the trap of acting on incomplete or inaccurate information!

Meantime, here is the link to the document on these issues provided by your own ASBO Retirement Plan Council [http://asboutl.org/asbo/media/documents/Resources/ERISA-Fiduciary-Q-A.pdf]. The information there is just as germane as it was several years ago when it was first prepared and posted for you.

Are You a Fiduciary for Your 403(b) Plan? continued

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Purchasing & Warehouse Committee

By Darren King, Purchasing & Warehouse Chair, Edmonds School District | Senior Purchasing Agent, (425) 431-7065 | KingD431@Edmonds.wednet.edu

Freedom of Information Act and Effects on Public Entities

The Freedom of Information Act (FOIA) was first passed in 1967, long before information was easily retained, searched, and transmitted. The Department of Justice in its 2009 FOIA Guidelines emphasized that the President had called on agencies to work in a spirit of cooperation with FOIA requesters. The Office of Information Policy at the Department of Justice oversees agency compliance with these directives and encourages all agencies to fully comply with both the letter and the spirit of the FOIA.

More recently, some companies are using the FOIA to their benefit by creating products from information obtained under the FOIA, compiling the data, and selling subscriptions to access the data. SmartProcure (https://smartprocure.us) is one company seeking purchasing data such as purchase orders and contracting information from school districts, cities, counties, state procurement and other public entities.

The data requested by SmartProcure may come in many forms but SmartProcure will work with the public entity to automate the uploading of data to make the exchange of information easier for everyone. Once the information is in SmartProcure’s system, the data can be searched to find a recent government purchase. The pitch is to help find a recent purchase for the item the subscribing public entity is searching for to help negotiate the price down or to determine if the previous purchase was through a contract or cooperative which the subscriber can also purchase through. Before making a purchase, ensure you are able to legally use the contract or are a member of the cooperative if the purchase will be over your bid or quote limits set by the state or a policy within your organization. Subscriptions for this service were offered in November to school districts in Washington at $1,250 annually, normally $2,000. Some districts have claimed the cost has been recouped with one purchase. Others have yet to fully find the value in the information provided. Complaints include the lack of contracting information in the data and the service may be best for purchases that don’t require contract or cooperative purchasing. So for now, the jury is still out.

More about FOIA

Who can make a FOIA request? Generally any person, United States citizen or not.

How to make a FOIA request? The public entity has to be contacted directly by the person or company requesting the information. The public entity may have a process in which the request is submitted, via email, a web form, etc.

What can be asked for under the FOIA? A FOIA request can be made for any agency record. The Requestor can also specify the format in which they wish to receive the records (for example, printed or electronic form). The FOIA does not require agencies to create new records or to conduct research, analyze data, or answer questions when responding to requests.

How should a public agency initially respond? An acknowledgement should be sent to the Requestor which also states the tracking number for the request and asks any additional information that may be needed in order to fulfill the request.

Is there information that should not be included? Yes, the FOIA has exemptions and exclusions that may need to be removed from documents. From a purchasing perspective, there shouldn’t be anything of concern for redaction purposes. See http://www.hhs.gov/foia/exemptions-and-exclusions/index.html for examples of exemptions and exclusions.

May we charge for FOIA requests? Yes. Some public entities charge for processing. For those that do, many seem to be charging a minimal amount for the service. An example from a Washington city, requests are charged by the hour if the request will take a considerable amount of time. The lowest paid employee’s hourly rate that is capable to do the work is used in the calculation, without benefits included in the amount. Some others have determined that charging by the megabyte may be warranted. But, for fairness, an agency will want to tread lightly to ensure the spirit of the law is being followed.

Are there other things we should consider? If there is a charge, consider contacting the requestor if the charge will be over a specified amount to ensure they are willing to pay the fee. Also, include the amount of time the request will take if it’s large enough to warrant it.

Recommendations for FOIA Requests for Public Purchasing Documents

If your employer is getting FOIA requests for purchasing data it may be possible to work directly with the requestor to automate the information and provide it on a routine basis for the requestor. However, as more companies come on line and request this type of public information, consider providing the purchasing data in a table through your website that all FOIA requestors may access on an ongoing basis.
Southwest Region

By Donna Gregg, WASBO Board Director, Southwest Region

Since this is the last article I will be writing for The Reporter, I would like to take this time to say “Thank you,” to all the people in Southwest Washington and around the state who supported my efforts. Serving on the WASBO Board has presented me with challenges and opportunities to grow and develop my skills and confidence. I have enjoyed developing true friendships that will last long after I am no longer on the Board. There are so many great people in our state of Washington who work in the business services of our 295 school districts. I feel so fortunate to have been able to meet many of you. I would like to encourage all my colleagues to invest their time to become more involved in the areas in which they have an interest. And, just maybe venture into school business issues you recognize as critical to smooth district operations, but can seem daunting. Sometimes it is as if we devote all the time in a day just to keep up with the never-ending new requirements and reports. Just like exercising and eating right pay dividends, so, too, does attending training. One small takeaway can create an efficiency that saves time and makes the time investment all worth it. You will become an expert in your job!

Don’t put constraints on what you want to achieve. I have met and worked with people who are the best at what they do, but, with a little confidence or encouragement, they advance into new role and shine. Don’t let anyone hold you back. Kim Ferra from Yelm, went back to school while working full time to get her Bachelor’s Degree, all while she also served on the WASBO Board. Kim is an example of someone who decided she was going to do whatever it took to move forward. Now, not everyone can take a degree program, but, with the help of WASBO Professional Development, you can hone your skills and develop your knowledge to lead you into new opportunities whether it is within your district or a new district. Get involved and look to the future. I promise, you will get more out it than you put into it. If Southwest Washington colleagues want professional development workshops to be offered in our region, it is imperative that we support those workshops by attending. Sit next to someone you don’t know well, and exchange your information. Attend the Annual Conference. Strike up conversations with people you don’t know. You will be surprised how many times you will walk away with a new friend. It really does help make all the work and pressure a bit easier knowing we are all in it together.
The IRS recently released the final forms and instructions large employers will use to meet their 2016 Employer Mandate reporting obligations under the Patient Protection and Affordable Care Act (ACA). Employers may now view final versions of the following:

- **Form 1095-C**: Individual employee statement used to report details of the health coverage offered to each employee who qualified as full-time under the ACA during 2016 and, for self-funded coverage, to report 2016 enrollment information for all participants covered under a self-funded plan.

- **Form 1094-C**: Transmittal form used to report aggregated employer-level information on a month-by-month basis, including full-time employee count and whether the employer offered coverage during 2016 to “substantially all” full-time employees as defined by the ACA.

The IRS also released final instructions for use in completing the 2016 forms. While the final instructions are substantially similar to the draft version released earlier this year, employers should take note of the following changes:

- **Requests for a Waiver of the Electronic Filing Requirement**: To request a waiver of the electronic filing requirement for filers of 250 or more Forms 1095-C, an employer must submit Form 8508 to the IRS at least 45 days before the due date of the return. Waiver requests will not be processed until January 1, 2017.

- **Increased 2016 Penalty Amounts**: Each failure to distribute a Form 1095-C employee statement to employees and/or to file a copy of each statement with the IRS using Form 1094-C is subject to a penalty of $260/violation, up to a cap of $3,193,000.

- **New Conditional Offer Codes for Form 1095-C**: New codes 1J and 1K may be entered on line 14 of the 1095-C to more accurately describe conditional offers of coverage to an employee’s spouse.

- **Enrollment by Non-Full-Time Employees in Self-Funded Coverage**: Code 1G is used to report enrollment of individuals other than full-time employees in a self-funded health plan. The final instructions clarify that code 1G must either appear in the “All 12 months box” or in every monthly box.

- **Affordability Safe Harbors**: The final instructions warn employers not to enter an affordability safe harbor (codes 2F, 2G and 2H) on line 16 of Form 1095-C for any month in which the employer did not offer minimum essential coverage to at least 95% of its full-time employees and their dependents (that is, any month for which the “No” box is checked on Form 1094-C, Part III, column (a)).

- **Post-Employment Coverage**: The instructions clarify that coverage offered after termination of employment (including COBRA and retiree coverage) should not be entered as an offer of coverage on line 14 of the 1095-C. However, an offer of COBRA coverage to an employee who remains employed should be coded as an offer of coverage using the appropriate line 14 code on the 1095-C.

Individual statements (Form 1095-C) must be distributed to employees no later than January 31, 2017, and a copy of each Form 1095-C must be filed with the IRS along with the employer’s Form 1094-C transmittal no later than February 28, 2017 if on paper (permitted for employers filing fewer than 250 returns) or March 31, 2017 if filing electronically (required if filing 250 or more returns).

For more information about this and other regulatory developments, visit our website at [www.HCReducation.com](http://www.hcreducation.com). Or, contact your local American Fidelity account manager with any questions you may have.
West Central Region

By Kim Ferra, Director West Central Region

Hello from the West Central Region! Here we are heading into December and ahead of us are many reporting requirements. We just wrapped up closing the books for last year and head right into applying for E-Rate and Impact Aid. Let’s not forget about the reporting associated with W-2’s and the Affordable Care Act. Soon the audit season will be upon us. Each of these tasks comes with changes in reporting requirements, regulation changes and even the reduction in funding. We have become masters of change all the while maintaining the complexities of our duties.

With that being said, I want to encourage you to reach out to either your WASBO Regional Director or a Committee Chair with any suggestions you may have regarding training. WASBO’s main focus is providing its members with current professional development opportunities that will assist members in maneuvering the reporting requirements associated with their jobs. Committees are a great way to develop a network of contacts and most meetings are conducted by K-20 or Go to Meeting. Check out the WASBO website for a listing of dates and times committees have scheduled.

From the West Central Region, we want to wish all of you Happy Holidays!

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